

TAX ADMINISTRATOR

General Definition of Work:

Performs difficult professional and executive work planning, organizing and directing the collection of taxes, the listing and assessment of all real and personal property, and the County's land records program. Position is appointed by the Cabarrus County Board of Commissioners. Work is performed under the general supervision of the County Manager. Supervision is exercised over all department personnel.

Essential Functions/Typical Tasks:

Planning, coordinating and directing the collection of taxes; planning, coordinating and directing the listing, assessment and reassessment of property in the County; providing valuation estimates to all jurisdictions for budgeting; assisting citizens with listing, assessment and tax collection problems; preparing and maintaining listing, assessment and collection, records and reports.

(These are intended only as illustrations of the various types of work performed. The omission of specific duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.)

- Plans, directs and coordinates the County's Land Records, Tax Collection, Listing, Assessment and Revaluation Programs.
- Responsible for directing, training, and evaluating staff and has substantial influence in hiring and employment decisions.
- Responsible for developing, managing, and overseeing annual department budget.
- Manages the preparation and mailing of delinquent tax notices, physically seizing property, advertising of properties and actual sale of property when delinquent taxes remain uncollected.
- Plans and implements accounting procedures which include maintaining daily general ledger on all accounts, operating and utilizing the automated bookkeeping system by entering ledger information and daily posting of receipts and disbursements.
- Manages subordinate supervisory staff in listing, appraisal, land records and tax collection.
- Administers North Carolina property tax laws relating to the listing and assessment of personal and real property in Cabarrus County.
- Oversees reassessment project and implementation including model building for cost and depreciation tables, sales file maintenance for comparable sales approach multiple regression and statistical analysis, market rents and cap rates for use in the income approach.
- Provides valuation estimates for the Finance Department and all tax jurisdictions within the county for use in budget preparation.
- Generates correspondence to and/or confers with taxpayers, special tax district administrators, other department heads, Commission members, legislative members and state agencies dealing with the implementation, interpretation and administration of property tax laws.
- Acts as Clerk to the Board of Equalization and Review and represents the Department on all appeals filed at the NC Property Tax Commission and in court as required.
- Performs related tasks as required.

Knowledge, Skills and Abilities:

Comprehensive knowledge of the portions of the law related to tax collections and property tax laws; comprehensive knowledge of the principles, practices and relevant laws of property appraising for assessment purposes; comprehensive knowledge of governmental accounting procedures and fiscal management; knowledge of effective supervisory practices; ability to develop and implement an effective system for the collection, receipting and reporting of large sums of money; ability to develop and implement an effective revaluation program; ability to organize workflow, coordinate activities, and supervise the work of others; ability to establish and maintain effective working relationships with County officials, the general public and associates; ability to communicate ideas effectively both orally and in writing; ability to prepare detailed reports.

Education and Experience:

Requires graduation from an appropriately accredited college or university with major course work in business, accounting or related field and extensive experience in property tax listing, appraisal, assessments and collections. An equivalent combination of educational experience may be considered.

Physical Requirements:

This is sedentary work requiring the exertion of up to 10 pounds of force occasionally and a negligible amount of force frequently or constantly to move objects; work requires fingering, and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels; visual acuity is required for preparing and analyzing written or computer data,

determining the accuracy and thoroughness of work, and observing general surroundings and activities; the worker is not subject to adverse environmental conditions.

Special Requirements:

Possession of required certification issued by the North Carolina Department of Revenue. Possession of an International Association of Assessing Officers (IAAO) professional designation of Assessment Administration Specialist (AAS) or Certified Assessment Evaluator (CAE) is preferred.